identified as the prepaid calling card provider nor listed as the network services provider on the calling cards sold to the public.

In many respects Compass' PIN Platform service business is similar to Network IP: Compass "is a telecommunications carrier that owns switches and that offers other companies a package of telecommunications [, information, and non-telecommunications & management] services that enables those companies to provide prepaid calling cards to end-user customers." See Id. at 2074. Compass' package includes (i) internet access to traffic and billing records, (ii) toll-free and local inbound access to a PIN Access Prepaid Platform, (iii) enhanced call routing, and (iv) IP call transport to terminating carriers via a variety of peering arrangements. See In the Matter of APCC Services, Inc., Data Net Systems, LLC, Datel Communications, Inc., Jaroth, Inc. d/b/a Pacific Telemanagement Services, and Intera Communications Corp. vi Network IP, LLC, and Network Enhanced Telecom, LLP, Memorandum Opinion and Order, 20 FCC Rcd. 2073 (Feb. 1, 2005) ("Network IP MO& O')."

Compass is neither a "telecommunications service" provider nor a "calling card services" provider, as those terms are defined by statute and Commission regulations:

"Telecommunications" is defined as the "transmission between or among points specified by the user, of information of the user's choosing, without change in the form or content of the information as sent and received." "Telecommunications" is thus the unaltered transmission of information. Building on the definition of "telecommunications," the Act defines "telecommunications service" as "the offering of telecommunications for a fee directly to the public, or to such classes of users as to be effectively available directly to the public regardless of the facilities used." Thus, a "telecommunications service" involves more than the mere transmission of information; it requires the "offering" of pure transmission capability "for a fee directly to the public." See In the Matter of Regulation of Prepaid Calling Card Services, 21 FCC Rcd. 7290 (June 30, 2006) at 7294.

"Calling card services" have been regulated by the Commission as telecommunications services because they provide transmission of information, without a change in form or content, for a fee directly to the public. See ATG T Corp. Petition for Declaratory Ruling Regarding Enhanced Prepaid Calling Card Services, WC Docket No. 03-133, Petition of AT&T (filed May 15, 2003) (AT&T's May 2003 Petition) (emphasis added).

Compass may be a switch-based reseller for purposes of the Commission's Payphone Compensation Rules and it may be a telecommunications carrier, but it is expressly not a calling card services provider. Compass does not market, sell, or make "Compass Global" branded calling cards available directly to the public for a fee. Instead, Compass supplies a package of telecommunications, information services, call routing and account management services to various independent and unaffiliated companies who, in turn, brand, market and sell private label prepaid calling card services directly to the public or through their distribution channels.

Because Compass is neither a provider of retail telecommunications services nor calling card services it is neither required to register as an Interstate Telecommunications Service Provider nor is it <u>required</u> to make contributions to the Universal Service Fund ("USF"). Since September 2006, Compass' agent, Hinton, Kreditor & Gronroos, LLP ("HKG"), mistakenly reported Compass' PIN-

³ Unlike Network IP, however, Compass Global does not dispute it is a switched based reseller, as that term is defined by the Commission's Payphone Compensation Rules, as it is the last facilities-based carrier responsible for completing payphone originated calls.

Accessible Prepaid Platform service revenue as "Prepaid calling card" revenue in Form 499s prepared and filed on behalf of Compass. These filings are categorically incorrect for reasons previously explained.

However, after considering its obligations under the USF program with respect to its PIN Platform services, Compass concluded that it would continue to report and pay contributions on the retail revenue derived from services it sells to Debit Card Provider customers. The decision to report revenue and pay contributions on 100% of the PIN Platform services revenue recorded in Compass' books of account was made out of abundance of caution and as an effort to avoid any disruptive adverse consequences for Compass' Debit Card Provider customers. Compass' decision to report PIN Platform service revenue as ordinary long distance will ensure that, at a minimum, contributions and fees are made with respect to Compass' retail charges.

Therefore, concurrently with filing this supplemental response, Compass took actions to revise its Form 499-As to correct HKG's mistakes and to reflect proper reporting of its PIN Platform service revenue in Line 414. See Attachment 2.

Compass requests the IHD take this supplemental response and its revised Form 499 filings into consideration to ensure proper disposition of the above-captioned file.

Compass also hereby updates the record with corrected responses to Questions 3.d and 3.e. See Attachment 3. These changes reflect the proper accounting and reporting of Compass' revenue.

An additional copy of this letter is enclosed herewith, to be date-stamped and returned in the postage-prepaid envelope provided.

Should there be any questions regarding this matter, kindly contact the undersigned.

Respectfully submitted,

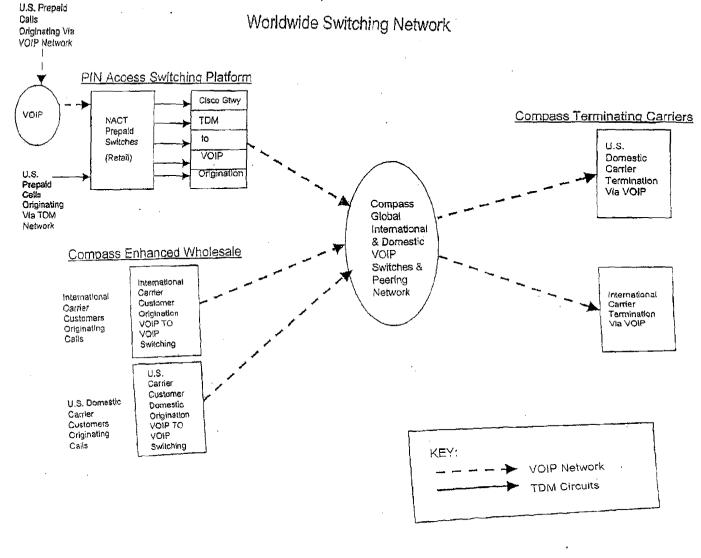
Jonathan S. Marashlian

cc: Dean Cary

ATTACHMENT 1

Network Diagram

Compass Global



ATTACHMENT 2

Revised FCC Form 499-As

2007 FCC Form 499-A Telecom	>>> Please read	instructions before completing.	porting Calendar 20 _<<	06 Revenues)	Approval by OMB 3060-0855
	Annual F	iling due April 1, 2007			
Block Continuent in the Contin	national and an area	During the yea	r, filers must refile Blocks 1, 2a	nd 6 if there are any changes Ir	Lines 104or 112 See Instructions
101 Filer 499 ID (If you don't know your		inistrator at (888) 641-8722.	826216		
If you are a new filer, write "new" in t	his block and a Filer 499	ID will be assigned to you.)	Garrage Gla	N = 3	
102 Legal name of reporting entity			Compass Glo	_ 	
103 IRS employer identification number			Enter 9digitnumber] 2	2-3559398	
104 Name telecommunications provider	s doing business as	·			
105 Telecommunications activities of file	[Select up to 5 boxes to	hat best describe the reporting	entity. Enter numbers sta	rting with "1" to show the c	rder of Importance see directions
CAP/CLEC Cellula	r/PCS/SMR (wireless tel	ephony incl. by resale)		dal Cable	Incumbent LEC
interconnected VolP interex	change Carrier (IXC)	Local Reseller			P) Paging & Messaging
Payphone Service Provider		Prepaid Card	<u>-</u>	te Service Provider	Satellite Service Provider
Shared-Tenant Service Provider	Building LEC	SMR (dispatch)		Reseller	Wireless Data
If Other Local, Other Mobile or G	Other Toll is checked,	Other Local	Olhe	r Mobile	① Other Toll
. describe carrier type / sen	rices provided:	PIN Platform	Service		
106.1 Holding company name (All affiliate	d companies must show the 127	ne name on this line.)			
106.2 Holding company IRS employer ic			(Enter 9 digit number)		
107 FCC Registration Number (FRN) [1 (For assistance, contact the CORES	umstilsvartifoss2.fcc.gov	r/cores/CoresHome.html] 201 or CORES@fcc.gov]	Enær 10digit number)	0009-6902-56	
108 Management company in filer is ma					
109 Complete mailing address of reporti	ng entity	men 20 Lice	Boulevard		
corporate headquarters	200 500	Sreet 3 3rd Floo	r		
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110 Complete business address for cust	omer inquiries and	Streat			
eleinto		Sreet 2			
che	ck if same address as Line 10	₩ X CITA	5000	Zip (postal code)	Country IfracUSA
				ext -	
111 Telephone number for customer co	mplaints and inquines (Toll-free number if available	sman by which you are ki	nown by customers.	
112 List all trade names used in the pas	it 3 years in providing tel	ecommunications. Include Bit	Tailles by Willer you are in		
a Forval Internati	onal				
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d					
8					shuiston.
fl		sary. Each reporting entity mu	st provide all names used	for telecommunications ac	HITTO STATES CODE 18 HSC 610
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2007 FCC Form 499-A Telecommunications Reporting	g Worksheet (Reporting Calendar 2006 Revenues)
	Page 2
201 Filer 499 ID [from Line 101]	826216
202 Legal name of reporting entity [from Line 102]	Compass Global, Inc.
203 Person who completed this Worksheet	Gasa Jonathan M.S. Lan Marashlian
204 Telephone number of this person	(703)-714-1300 ext-
205 Fax number of this person	(703)-714-1330
206 Email of this person Required if available - not for public release	en jamecommlawgroup.com
207 Corporate office, attn. name, and mailing address to which (uture Telecommunications Reporting Worksheets should be sent check if same name as Line 203 check if same address as Line 109	Office Compass Global, Inc. Am Fluxname Dean M Last Cary Empi
208 Billing address and billing contact person:	City State LIP (pastal code) Country Union LUSA Company Aug. First name 64 Last
IPlan administrators will send bills for contributions to this	Email
address. Please attach a written request for alternative billing arrangements.) check if name and address same as Line 207	Street Street 2 Street 3
check to use Line 208 Information for FCC ITSP regulatory fee bill	City Sale Zip (posal code) County if not USA
B) CSR24B: MgcAttor Service of Process MCCLair Poll 237 1970 (1982) MCCLair Poll 237 1970 (1982)	All carriers and providers of interconnected VoIP must complete Lines 209 through 213. During the year, carriers and providers of interconnected VoIP must refile Blocks 1, 2 and 6 if there are any changes in this section. See Instructions.
209 D.C. Agent for Service of Process per 47 U.S.C. § 413	Company App Firstname Jerold M Last Schneider
210 Telephone number of D.C. agent	(202).393-6222 ex:-
211 Fax number of D.C. agent	().
212 Email of D.C. agent Required if available	801 Pennsylvania Avenue, NW
213 Complete business address of D.C. agent	Speed Suite 600
for hand service of documents check to use Line 213 information for FCC ITSP regulatory fee bill	The same of the sa
Of the control of the	CW Washington See DC 25 20004
214 Local/alternate Agent for Service of Process (optional)	COMPANY 110-20-00-00-00-00-00-00-00-00-00-00-00-00
215 Telephone number of local/alternate agent	The CommLaw Group 703-714-1300 ext.
216 Fax number of local/alternate agent	
217 Email of local/alternate agent Required if available	jsm@commlawgroup.com 1483 Chain Bridge Road
217 Email of local/alternate 218 Complete business address of local/alternate	- 44
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agent for hand service of documents check to use Line 218 information for FCC ITSP regulatory fee bill check to use Line 218 information for FCC ITSP regulatory fee bill [Coy McLean Sale Management linder title 18 OF THE UNITED STATES CODE, 18 U.S.C. \$ 1001
1 fboth Line XB and Line 210 ale Citicas IN THE WORKSH	City McLean Sale VA 7/4 (Action 2016) 22 10 1 County Interests EET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. § 1001 FCC Form 499-A State://forms.universalservice.org January 2007
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219 Filer 499 ID [from Line 101]		826216					
220 Legal name of reporting entity [t	from Line 102]	Compass	Global,	Inc.		- too wording an	****************
221 Chief Executive Officer (or, high if the filing entity does not have a		er Fist Dean		Μ	ləst Ca	ry	
222 Business address of individual n	named on Line 221	: Street					• •
	יסו	Street 2					
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223 Second ranking company officer (Must be someone other than the	r, such as Chairman e individual listed on Line i	First	,	М	lae)		
224 Business address of Individual n		Street	···		 		
24 Oddingo Macroso of Market	_	Suesi 5					
check if same as Line 109	-	Streat 3					
		City		State	Zip (postal code)	Country of not USA	
225 Third ranking company officer, s (Must be someone other than included Lines 221 or 223)	uch as President or Secre dividuals listed on	tary		M 	last		
226 Business address of Individual n	named on Line 225	Sreath ·	,				
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check if same as Line 10	9 📙	Street 3 . City		sid2	Zip (postal cade)	Country If not USA	
227 Indicate jurisdictions in which the	e filing entity provides serv		ch service was	provided in			
and jurisdictions in which service	e is likely to be provided in	the next 12 months.					
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Delaware	Louisiana	New Hampshire	☐ Rhode			Wisconsin	
District of Columbia	Maine	X New Jersey	. —	Carolina		Wyoming	
. Florida.		New Mexico	South	Dakola			
Georgia	Maryland		Check	If prior to 1/	1/1999, otherwise Yea	ar Month	
228 Year and month filer first provi	ided (or expects to provide) telecommunications in the U.	DV EINE AD IN	PRISONNENT	UNDER TITLE 18 OF	THE UNITED STATES CODE, 18 FCC Form 499- January 2007	U.S.C. § 1001
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2007 FCC Form 499-A Telecommunications Reporting Wol					Page 4
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302 Legal name of reporting entity (from Line 102)	Compass Globa	l, Inc			
Report billed revenues for January 1 through December 31, 2006,			s are not book	Вгел	kouts
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303.1 Provided as unbundled network elements (UNEs)	i				i
303.2 Provided under other arrangements	1		i		
Per-minute charges for originating or terminating calls	1		'		<u>.</u>
304.1 Provided under state or federal access tariff	:		Į		1
304.2 Provided as unbundled network elements or other contract arrangement					1
Local private line & special access service					4
305.1 Provided to other contributors for resale as telecommunications			1		<u> </u>
305.2 Provided to other contributors for resale as interconnected VolP					
[All such revenue (or 2006 must be reported as end-user revenue)		10 m	HE 1.0 13.5	it all a name is that the re-	The state of the s
306 Payphone compensation from toll carriers					·
307 Other local telecommunications service revenues					
308 Universal service support revenues received from Federal or state sources					
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309 Monthly, activation, and message charges except toll		PERFECTION	AND DESIGNATION OF THE PROPERTY OF		
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310 Operator and toll calls with alternative billing arrangements (credit		ļ	-	1	1
and collect international call-back, etc.)	<u> </u>	ļ <u>-</u>	 		
311 Ordinary long distance (direct-dialed MTS, customer toll-free (800/888		1	1		i
etc.) service, "10-10" calls, associated monthly account maintenance, PICC pass-through, and other switched services not reported above)			i		
PICC pass-through, and other switched services		Ţ- -		<u> </u>	
312 Long distance private line services					and the second s
313 Satellite services					Entre merenane semana e 1700 e 181
314 All other long distance services			T		and the second second second second second
315 Total revenues provided for resale [Lines 303 through 314]	way must satain the	Filer 499 ID	and contact	information for the associ	ated
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402 Legal name of reporting entity [from Line 102]	Compass Glob	al, Inc			
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the pearest thousand dollars. However, report all amounts as whole dollars.	Revenues		estimates	Interstate	International Revenues
See instructions regarding percent interstate & international.			International	Revenues	
	(a)	(b)	<u>(c)</u>	<u>, w-xxa</u>	(e)
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Manthly service, local calling, connection charges, vertical features,			l i		
and other local exchange service charges except for federally tariffed subscriber line charges and PICC charges	į	ĺ			
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404.1 Provided at a flat rate including interstate toll service - local portion					
404.2 Provided at a flat rate including interstate toll service toll portion					
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404.4 Offered in conjunction with a broadband connection			 		
404,5 Offered independent of a broadband connection			<u> </u>		
- and GICC charges levied by a local		ŀ	1 .		ļ
405 Tariffed subscriber line charges and FIGO tharges revealed exchange carrier on a no-PIC customer	:				
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12 2006 includes the transmission portion of wilding	1		Ì		j
broadband internet access provided on a common carrier basis.]					remain and an experience of the state of the
i and long distance)					
407 Payphone coin revenues (local and long distance)					THE RESERVE THE PROPERTY OF THE PERSON OF TH
408 Other local telecommunications service revenues				STATE STATE OF THE	Miles Andrews Control of the Party of the Pa
Abbile services including wireless telephony, paglog & messaging, and other mobile services)					
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410 Message charges including roaming and art-unite charges oalls, but excluding separately stated toll charges PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CA	http://forms.universalservice	e.079			lanuary 2007
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k 4-A.	CC Form 499-A Telecommunications Reporting Wo				aces)	Page
		Total Revenues (a)	If breakout amounts, percentaç	s are not book enter whole pe estimates	Interstate Revenues (a)	reakouls International Revenues
	ces repaid calling card (including card sales to customers nd non-carrier distributors) reported at face value of cards				NAME OF THE PARTY	(e)
	iternational calls that both originate and terminate in foreign points		0%	100%		
3 Q cs re	perator and toll calls with alternative billing arrangements (credit ard, collect, international call-back, etc.) other than revenues eported on Line 412				S. 100 (100), 350 (100), 10	
et P	rdinary long distance (direct-dialed MTS, customer toll-free (800/888 c.) service, "10-10" calls, associated monthly account maintenance, ICC pass-through, and other switched services not reported above)	20,402,014			102,105	20,299,909
	Alt, other than interconnected VoIP, including, but not limited to, itemized toft on wireline and wireless bills	* 11 *				
4.2	All interconnected VaIP long distance, including: but not limited to, itemized toll					:
5 L	ong distance private line services					to the second se
6 S	atellite services					
7 A	Il other long distance services					
in di	evenues other than U.S. relecommunications revenues, including information services, I side wining maintenance, billing and collection customer premises equipment published inectory, that fiber, (numet access, cable TV program transmission, foreign camer pemitions, and non-relecommunications revenues, (See instructions.) bundled with circuit switched local exchange service	Art (M. 12) - Depring (r. 15 pg) - M. 15 pg) (((15 red), manification for including				
	bundled with interconnected VoIP local exchange service					
8.2 ~	other	32,338,201				
8.3 c4.B:	Totalite venue and who electificate white imperiation					a a market
- 0	Gross billed revenues from all sources (incl. reseller & non-telecom.)	52,740,215				
20 (Gross universal service contribution base amounts. [Lines 403] brough 411 Lines 413 through 417]. See Figure 4 in instructions.	52,740,215				
21 1	Uncollectible revenue/bad debt expense associated with gross Line 419 (See Instructions Page 26)					
22	Uncollectible revenue/bad debt expense associated with universal service contribution base amounts shown on Line 420				102,105	20,299,909
	Net universal service contribution base revenues {Line 420 minus line 422} PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN ht	20,402,014	MPRISONMENT	UNDER TITLE		
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Block 5	Additional f	Nevenue:Breakouts	N. Edit Av. on	
		[from Line 101]		***
502	Legal name o	of reporting entity. (from Line 102)		*****
		enues In Block 3 and Block 4 must provide the percentages requested in Lines 503 through 510.		
See p	•	uctions for limited exceptions,	Block 3	Block 4
		f revenues reported in Block 3 and Block 4 billed in each region of the country. Round or earest whole percentage. Enter 0 if no service was provided in the region.	Carrier's Carrier (a)	End-User Telecom. (b)
503	Southeast:	Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Puerto Rico, South Carolina, Tennessee, and U.S. Virgin Islands	%	%
504	Western:	Alaska, Arizona, Colorado, Idaho, Iowa, Minnesota, Montana, Nebraska, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming	%	%
505	West Coast:	Callfornia, Haweil, Nevada, American Samoa, Guam, Johnston Atoll, Midway Atoll, Northern Mariana Islanda, and Wake Island.	%	%
506	Mld-Atlantic:	Deławare, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, and West Virginia	%	100 %
507	Mid-West;	Illinois, Indiana, Michigan, Ohio, and Wisconsin	. %	%
508	Northeast:	Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont	%	%
509	Southwest:	Arkansas, Kansas, Missouri, Oklahoma, and Texas	%	
510	Total	[Percentages must add to 0 or 100.]	<u> </u>	
511	filer's TRS, N option of Iden	m resellers that do not contribute to Universal Service support mechanisms are included in Block 4-B, Line 420 but n ANPA, LNP, and FCC interstate telephone service provider regulatory fee contribution bases. To have these amountifying such revenues below. As stated in the instructions, you must have in your records the FCC Filer 499 for the first records of the first records the following such revenues below.	ts excluded, the filer has the	thernational
	Revenues fro	om resellers that do not contribute to Universal Service \$	S	***************************************
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Stock 6: CERTIFICATION: to be signed by amorticer of the liter	de esa son ade de discussión de la company	ALCOHOL MARKETS	And the second s	
601 Filer 499 (D) [from Line 101]				
602 Legal name of reporting entity (from Line 102)				
Section IV of the instructions provides information on which type to be exempt from one or more contribution requirements should will determine which entities meet the <i>de minimis</i> threshold base	is so certify below and attach an execution in the contraction provided in Block	planation. [The University of the University of University of the University of the University of University of University of University of University of University of Univer	ersal Service Administrator so certify, betow.]	2.00
603 I certify that the reporting entity is exempt from contributing to: I certify that the reporting entity is an interconnected VoIP filer be Blocks 3, 4, and 5 for the fourth quarter of 2006 instead of for the	ecame subject to FCC Form 499 fi	al Service [] lling requirements on	TRS NANPA To rafter August 1, 2006 and therefor	LNP Administration re is reporting revenues in
Provide explanation below:				•
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, constraints	en aparello de la			
Commence of the control of the contr				
604 Please indicate whether the reporting entity is	State or Local Governme		I.R.C. § 501Tax Exempt	
605 I certify that the revenue data contained herein are privileged an	d confidential and that public disci	osure of such informa	lion would likely cause substantial h	arm to the competitive
605 I certify that the revenue data contained herein are privileged an position of the company. I request nondisclosure of the revenue I certify that I am an officer of the above-named reporting entity to the best of my knowledge information and belief all statements.	information contained herein purs as defined on page 28 of the instru	suant to Sections 0.45	9, 52.17, 54.711 and 64.604 of the (amined the foregoing report and, said Worksheet is an accurate	arm to the competitive Commission's Rules.
position of the company. I request nondisclosure of the revenue	information contained herein pursues defined on page 28 of the instructs of fact contained in this Workstavious celendar year. In addition, and and is accurate. If the abovenrevenues for the consolidated entities.	suant to Sections 0.45 uctions, that I have ex neet are true and that I swear, under penalty amed reporting entity ties for the entire year	9, 52.17, 54.711 and 64.604 of the of amined the foregoing report and, said Worksheet is an accurate of perjury, that all is filing on a	arm to the competitive Commission's Rules.
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STATE OF THE PROPERTY OF THE P	>> Please read instructions before complet Annual Filing due April 1, 2006		3060-0855
Block L. Contributor lagnitudation infrormation	min with a min and a min	year, carriers must refile Blocks 1, 2 and 6 if there are any change	s in Lines 104 or 112. See Instructions
101 Filer 499 ID [If you don't know your number.	contact the administrator at (888) 641-872	2. 826 2 16	الارزين <u>الطراب م</u> في مرابع والماد والماد الماد
If you are a new filer, write "new" in this block	and a Filer 499 ID will be assigned to you.	1	
102 Legal name of reporting entity	4 k	Compass Global, Inc.	
103 IRS employer identification number		Enter 9 digit number) 22 - 3559398	
104 Name telecommunications service provider is		: - L	
	up to 5 boxes that best describe the report	ting entity. Enter numbers starting with "1" to show the	order of importance see dire
All Distance CAP/CLEC		ireless telephony incl. by resale)	Coaxial Cable
Incumbent LEC Interexchange C	· · —	Operator Service Provider (O	SP) Paging & Messaging
Payphone Service Provider	Prepaid Card	Private Service Provider	Satellite Service Provide
Shared-Tenant Service Provider / Building	LEC SMR (dispatch)	Toll Reseller	Wireless Data
If Other Local, Other Mobile or Other Tol	· -	Other Mobile	1 Other Toll
describe carrier type / services pro-	vided:	m Service	
	sk at 877-480-3201 or CORES@fcc.gov) by another entity) Sued! 50 Tic Steel 2 3 rd F Sivel 3 Woodc Gity Woodc Street 2 Street 3 City Street 3 City	liff Lake _{State} NJ z _{ip} (postal code) 0767",	7 Country if not USA Country II not USA
111 Telephone number for customer complaints	and inquiries (Toll-free number if available)	() • ext -	
111 Telephone number for customer compraints 112 List all trade names used in the past 3 years	in providing telecommunications. Include	all names by which you are known by customers.	
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e		entity must provide all names used for carrier activities BY FINE OR IMPRISONMENT UNDER TIFLE 18 OF THE Iservice.org	UNITED STATES CODE, 18 U.S.C.

2006 FCC Form 499-A Telecommunications Reporting	ng Worksheet (Reporting Calendar 2005 Revenues) Page
Block 2-A: Regulaton Contact Internation	landratur en
201 Filer 499 ID [from Line 101]	826216
202 Legal name of reporting entity [from Line 102]	Compass Global, Inc.
203 Person who completed this Worksheet	Fox Jonathan N S. Low Marashlian
. 204 Telephone number of this person	(703) -714-1300 ext-
205 Fax number of this person	(703)-714-1330
206 Email of this person Required if available	jsm@commlawgroup.com
207 Corporate office, attn. name, and mailing address to which future Telecommunications Reporting Worksheets should be sent oheck if same name as tine 203	Office Compass Global, Inc. Atts First name Dean MI Last Cary Email (Inequise) Physics (201) 802-0860
208 Billing address and billing contact person: {Plan administrators will send bills for contributions to this address. Please attach a written request for alternative billing arrangements. } check if name and address same as Line 207 Check to use Line 208 information for FCC ITSP regulatory fee bill	City State Zip (postal code) Country if not USA
Biock27B Agent olser olego liProcess up a series and a series are a series and a se	All carriers must complete Lines 209 through 213. During the year, carriers must refile Blocks 1, 2 and 6 if there are any changes in this section. See instructions. Company AND First came Jerold MI Last Schneider
209 D.C. Agent for Service of Process per 47 U.S.C. § 413	(202) -393-6222 ext-
210 Telephone number of D.C. agent 211 Fax number of D.C. agent 212 Email of D.C. agent Required if available 213 Complete business address of D.C. agent for hand service of documents	Sheel 801 Pennsylvania Avenue, NW Stront Suite 600 Stront Washington State DC 20004
	Company Helein & Marashlian, Language Jonathan M S. Lost Marashlian
214 Local/alternate Agent for Service of Process (optional) 215 Telephone number of local/alternate agent	The CommLaw Group , 703-714-1300 ext.
216 Fax number of local/alternate agent	ism@commlawgroup.com
217 Email of local/alternate agent Required if available	
218 Complete business address of local/alternate	Swell 1483 Chain Bridge Road Swell Suite 301 State 301
PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSH Save time, avoid problems file electronically at	State 13 McLean State VA 29 (gould code) 22101 County in an USA City McLean State Code, 18 U.S.C. § 1001 EET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. § 1001 FCC Form 499-A http://forms.universalservice.org April 2008

Filer 499 ID [from Line 101] Legal name of reporting entity (from Line 102) Chief Executive Officer (or, highest ranking company officer if the filling entity does not have a chief executive officer) Business address of individual named on Line 221 check if same as Line 109 Second ranking company officer, such as Chairman (Must be someone other than the individual listed on Line 221) Business address of individual named on Line 223 check if same as Line 109	826216 Compass First Dean Street Street 2 Street 3 City First	if there are any change	Last (
Filer 499 ID [from Line 101] Legal name of reporting entity [from Line 102] Chiaf Executive Officer (or, highest ranking company officer if the filling entity does not have a chief executive officer) Business address of individual named on Line 221 check if same as Line 109 X Second ranking company officer, such as Chairman (Must be someone other than the individual listed on Line 221) Business address of individual named on Line 223	Compass First Dean Street Street Street Street Cay First	Global, Inc. M	Last (
Legal name of reporting entity [from Line 102] Chief Executive Officer (or, highest ranking company officer if the filling entity does not have a chief executive officer) Business address of individual named on Line 221 check if same as Line 109 [X] Second ranking company officer, such as Chairman (Must be someone other than the individual listed on Line 221) Business address of individual named on Line 223	Compass First Dean Street Street Street Street Cay First	M State	Zip (postal code)	Cary	
Chief Executive Officer (or, highest ranking company officer if the filling entity does not have a chief executive officer) Business address of individual named on Line 221 check if same as Line 109 Second ranking company officer, such as Chairman (Must be someone other than the individual listed on Line 221) Business address of individual named on Line 223	First Dean Street Street Street Street Gry First	M State	Zip (postal code)	Cary	
if the filling entity does not have a chief executive officer) Business address of individual named on Line 221 check if same as Line 109 Second ranking company officer, such as Chairman (Must be someone other than the individual listed on Line 221) Business address of individual named on Line 223	Streets Street 2 Street 3 City First	State	Zip (postal code)	Cary	
check if same as Line 109 X Second ranking company officer, such as Chairman (Must be someone other than the individual listed on Line 221) Business address of individual named on Line 223	Street 2 Street 3 City First				•
Second ranking company officer, such as Chairman (Must be someone other than the individual listed on Line 221). Business address of individual named on Line 223	Street 3 City First				
(Must be someone other than the individual listed on Line 221) Business address of individual named on Line 223	First			County (I not USA	
(Must be someone other than the individual listed on Line 221) Business address of individual named on Line 223	Oraș ale		Lasi	Country it nocosa	
Business address of individual named on Line 223	Create				
chack if sagin as Line 109					
	Street 3				
Cleck it same as the tot	City	Stale	Zip (postal code)	Country II not USA	
Third ranking company officer, such as President or Secretary (Must be someone other than individuals listed on Lines 221 or 223)	First	M	Last		
Business address of individual named on Line 225	Street				
🗖	i Street 2 i Straet 3				
check if same as Line 109	City	State	Zip (postal code)	Country if HOTUSA	
Indicate jurisdictions in which the filing entity provides telecommun and jurisdictions in which telecommunications service is likely to be	e provided in the nex	t 12 months.	mmunications :		5 months
Alabama Guam	Massachusells	New York	 	Tennessee Texas	
Alaska Hawaii	Michigan	North Carolina North Dakota	<u> </u>	j rexas I Utah	
American Samoa	Midway Atoli	Northern Mariana Islan	ids :	U.S. Virgin Islands	
Arizona Illinois	Minnesota	Ohio		Vermont	
Arkansas Indiana	Mississippi	Oklahoma	Ē	Virginia	
California lowa	Missouri	Oregon		Wake Island	
Colorado Johnston Atoll	Montana	Pennsylvania	1	Washington	
Connecticut Kansas	Nebraska	Puerto Rico	<u>}=</u>	West Virginia	
Delaware Kentucky	Nevada	Rhode Island	-] Wisconsin	
District of Columbia Louisiana	New Hampshire	South Carolina	-	Wyoming	
Florida Maine	New Jersey	South Daketa			
Georgia Maryland PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHE	New Mexico	_			

2006 FCC Form 499-A Telecommunications Reporting Wo	resucer (Keborting Ca	lendar 200)5 Revenu	es)	Page 4
Block J. Carrier Revenue Inthemation			May 10	医神经病 医	The state of the state of
301 Filer 499 ID [from Line 101]	826216	4 <u>1896 - 1886 - 18</u> 0	. <u>(国)</u> - 2012 . <u>- 国</u>	THE STREET WAS ASSESSED.	Transport of the first transport of
302 Legal name of reporting entity (from Line 102)	Compass Glob	pal, Inc	<u></u>		
Report billed revenues for January 1 through December 31, 2005.			are not book	Brea	
Do not report any negative numbers. Dollar amounts may be rounded to	Total		enter whole	orea	KOUIS
the nearest thousand dollars. However, report all amounts as whole dollars.	Revenues		e estimates	Interstate	International
See instructions regarding percent Interstate & international.	(a)	Interstate (b)	International (c)	Revenues	Revenues
Revenues from Services Provided for Resale as Telecommunications				(d)	(e)
by Other Contributors to Federal Universal Service Support Mechanisms				The Range of the last	A STATE OF THE PARTY OF THE PAR
Fixed local service					
Monthly service, local calling, connection charges, vertical leatures, and other local excharge service including subscriber line and]		Annual Committee
PICC charges to IXCs	!	1	ĺ		
303.1 Provided as unbundled network elements (UNEs)	!		l	•	
303.2 Provided under other arrangements					errore er er en en errore er
Per-minute charges for originating or terminating calls					,
304.1 Provided under state or federal access tariff	· 	<u> </u>			
304.2 Provided as unbundled network elements or other contract arrangement	ļ				
305 Local private line & special access service	·				
306 Payphone compensation from toll carriers	<u> </u>	 			
307 Other local telecommunications service revenues	<u> </u>				
308 Universal service support revenues received from Federal or state sources		STATE POLICE STATE			area a a dominar de la composição de la co
Mobile services (including wireless telephony, paging & messaging, and other mobile services)		E FINE DATE VINE			Control of the Contro
309 Monthly, activation, and message charges except toll	Transit all the process of the solution and the second		man and the contract of the co	AT COMES A CONTROL OF THE PROPERTY OF THE PROP	t Pade no Child F e Hatt of Halle house and the surrey
Toll services					HERE THE SHEET HE
310 Operator and toil calls with alternative billing arrangements (credit card, collect, international call-back, etc.)					
311 Ordinary long distance (direct-dialed MTS, customer toll-free (800/888 etc.) service, "10-10" calls, associated monthly account maintenance, PICC pass-through, and other switched services not reported above)					
312 Long distance private line services	<u> </u>	 	 		\
313 Satellite services	<u> </u>	 			
314 All other long distance services		<u> </u>			eligença romas començas a Central Comen ta de San Sa

oustomers. You must verify that each of these customers was a direct contributor to the federal universal service support mechanism for calendar year 2005 and that the customer is purchasing service for resale as telecommunications. These records must be made available to the administrator or the FCC upon request. The FCC website contains information on federal universal service contributors. (See instructions.)

PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE. 18 U.S.C. § 1001 FCC Form 499-A April 2006

Save time, avoid problems -- file electronically at

http://forms.universalservice.org

2006	FCC Form 499-A Telecommunications Reporting Wo	orksheet (Reporting	Calendar 20	05 Reven	ues)		
Bidek 4	A tand use and Non-Telecommunications Revenue Information			Samona Palare	And the second second second second	Page 5	
401	Filer 499 ID [from Line 101]	826216	Tar Maria Maria	The Mary Mary		and the second s	
402	Legal name of reporting entity [from Line 102]	Compass Glob	al Ind				
Repo	rt billed revenues for January 1 through December 31, 2005,	f ff bank to at the state of th					
Do no	at report any negative numbers. Dollar amounts may be rounded to	Total	amounts, enter whole percentage estimates		i Diear	Breakouts	
	earest thousand collars. However, report all amounts as whole dollars,	Revenues			Interstate	International	
See n	nstructions regarding percent interstate & international.			International	Revenues	Revenues	
Davanii	es from All Other Sources (end-user telecom. & non-telecom.)	w commence (a)	(d)	(c)	<u>(d)</u>	(e)_	
403	Surcharges or other amounts on bills identified as recovering	1	1 1		'		
450	State or Federal universal service contributions		}	1			
Fixed I	ocal services		2022000000	#27.55 to 10.55 to 1			
Z.MVU.F	Monthly service, local calling, connection charges, vertical features.		HALD SOUTH SUCKESTED		action 2015 11 12 11 11 11 11 11 11 11 11 11 11 11	TO SECTION OF THE PARTY OF THE	
	and other local exchange service charges except for federally		1				
	tariffed subscriber line charges and PICC charges		1	ļ	;		
404.1		ļ					
404.2							
405	Tariffed subscriber line charges and PICC charges levied by a local		j				
	exchange carrier on a no-PIC customer	<u> </u>				1011	
406	Local private line & special access service	<u> </u>					
407	Payphone coin revenues (local and long distance)						
408	Other local telecommunications service revenues	i	ii		_		
Mobile	services (including wireless telephony, paging & messaging, and other mobile services)					和概念的影響。	
409	Monthly and activation charges						
410	Message charges including roaming, but excluding toll charges						
Tollse	rvices					THE PARTY AND THE PARTY OF THE	
411	Prenaid calling card (including card sales to customers		1				
	and non-carrier distributors) reported at face value of cards	 	0%	100%			
412	International calls that both originate and terminate in foreign points	ļ	0.70	10078	1980年 1987年		
413	Operator and tolt calls with alternative billing arrangements (credit		}				
	card, collect, International call-back, etc.) other than revenues	1	ļ	\	\		
	reported on Line 412 Ordinary long distance (direct-dialed MTS, customer toll-free (800/888						
414	etc.) service, "10-10" calls, associated monthly account maintenance,	18,379,019	į	ļ	3,655	18,375,364	
	PICC pass-through, and other switched services not reported above)			 		ija maass	
	Long distance private line services			<u> </u>			
415	Long distance private into services					.;	
416	Satellite services		 				
417	All other long distance services	TOTAL PROPERTY OF THE PARTY OF					
418	Revenues other than U.S. telecommunications revenues, modern any inment nublish	ed					
						Real Balls from North	
	directory, dark fiber, internet access, cause 17 projections.)	AND DE DE COME OF	MADRISONMENT	UNDER TITLE	18 OF THE UNITED STATES	CODE, 18 U.S.C. § 1001	
	inside wiring maintenance, uning and program transmission, foreign carrier directory, dark fiber, Internet access, cable TV program transmission, foreign carrier operations, and non-telecommunications revenues (See instructions.) PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CA	N BE PUNISHED BY FINE OR	per tudorentary			FCC Form 499-A	
	PERSONS MAKING WILLFUL FACES STATEMENT AT	ttp://forms.universalservi	ce.org			April 2006	
	Save time, avoid problems file electronically at						

Hick W	B. Total Reven	499-A Telecommunications Reporting Wo	the value of the second of the	O'THE STREET NEW TODAY		Page
		The state of the s	75 P. C.	The second second	Gen 1073 Section Section 1975	و العالم المنظم الم
			Total Revenues (a)		Interstate Revenues (d)	International Revenues (e)
419		evenues from all sources (incl. reseller & non-telecom.) rough 314 plus Lines 403 through 418]	42,404,108		3,655	18,375,364
420		al service contribution base amounts. [Lines 403] Lines 413 through 417]. See Figure 4 in instructions.	42,404,108		3,655	18,375,364
421		revenue/bad debt expense associated with gross is amounts shown on Line 419 [See Instructions Page 26]				
422		revenue/bad debt expense associated with universal outlon base amounts shown on Line 420	33			
423	Net universal [Line 420 minu	service contribution base revenues us line 422!	42,404,108		3,655	18,375,364
lock 5	Madaltional R	evenue Breakouts				
501	Filer 499 ID [1	from Line 101) 8:	26216			
502	Legal name of	f reporting entity (from Line 102)C	ompass Global, Inc			
Filers	that report reve	enues in Block 3 and Block 4 must provide the percentages	requested in Lines 503 through 510			
See page 27 of instructions for limited exceptions.				1	Block 3	Block 4
	Percentage of estimate to ne	f revenues reported in Block 3 and Block 4 billed in each re- earest whole percentage. Enter 0 if no service was provided	glon of the country. Round or I in the region.		Carrier's Carrier (a)	End-User Telecom. (b)
503	Southeast:	Alabama, Florida, Georgia, Kentucky, Louisiana, Mississi Puerto Rico, South Carolina, Tennessee, and U.S. Virgin	islands			%.
504	Western:	Alaska, Arizona, Colorado, Idaho, Iowa, Minnesota, Mont. North Dakota, Oregon, South Dakota, Utah, Washington,	and vvyoming			%)
505	West Coast:	the standard of the standard o	Hawaii, Nevada, American Samoa, Guam, Johnston Atoll, Midway Atoll, Mariana Islands, and Wake Island. District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, and			% !
506	Mid-Atlantic:	West Virginia				%1
507	Mid-West:	tilehinen Ohio and Misconsin	West Dreds Island and Vermont			% 100
508	Northeast:	Onnecticut, Maine, Massachusetts, New Hampshire, Ne	W YOR, Rhode Island, and Vention			%
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605. I certify that the revenue data contained herein ar	re privileged and confidential and that public disclo s of the revenue information contained herein pursu	sure of such informa	ation would likely cause substan	itial harm to the competitive of the Commission's Rules.
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EXHIBIT 9

Compass Global Letter Transmitting USAC Appeal to Fund Administrators and Requesting Cessation of Collection Efforts During Pendency of Appeal, November 7, 2007



The CommLaw Group

HELFIN & MARASHLIAN, LLC 1483 Chain Bridge Road Suite 301 McLean, Virginia 22101

Writer's Direct Dial Number 703-714-1313

Telephone: (703) 714-1300 Facsimile: (703) 714-1330 E-mail: mail@CommLawGroup.com Website: www.CommLawGroup.com

Writer's E-mail Address jsm@commlawgroup.com

November 7, 2007

VIA OVERNIGHT COURIER

Cheryl Collins, Chief
Revenue and Receivables Operations Group
Federal Communications Commission
445 12th Street, S.W.
Room 1-A843
Washington, D.C. 20554

Ahita Vessali NeuStar, Inc. Loudoun Tech Center 46000 Center Oak Plaza Sterling, VA 20166 NECA TRS Collections Department Interstate TRS Fund 80 S. Jefferson Road Whippany, NJ 07981

ATTN: Tony Lewis

(Via Emil and U.S. Mail)
Faith Marcotte
Chief Billing and Collection Agent
Welch & Company LLP
1200 – 151 Slater Street
Ottawa, ON Canada
K1P 5H3

Re: Compass Global, Inc.

Filer ID 826216

Letter of Appeal to USAC in Connection with

USAC's Denial of 2005 and 2006 Form 499-A Revisions

Ladies and Gentlemen:

Enclosed for your records please find a Letter of Appeal, submitted by Compass Global, Inc. ("Compass"), today to the Universal Service Administrative Company. As you will note, through the enclosed letter filing, Compass is appealing USAC's denial of its 2005 and 2006 Form 499-A Revisions ("Revised 499-As").

November 7, 2007 Page 2

Please update your records accordingly and cease all collection or referrals with respect to invoices issued to Compass, to the extent necessary, to account for the appeals status of the Revised 400-As").

Should you have any questions concerning this matter, please contact the undersigned at (703) 714-1313.

Sincerely yours,

onathan S. Marashlian

HELEIN & MARASHLIAN, LLC

The CommLaw Group

Attachment

EXHIBIT 10

Compass Global Appeal of TRS Notice of Intent to Transfer Debt for Collection, February 8, 2008



The CommLaw Group

HELEIN & MARASHLIAN, LLC 1483 Chain Bridge Road Suite 301 McLean, Virginia 22101

Telephone: (703) 714-1300 Facsimile: (703) 714-1330 E-mail: <u>mail@CommLawGroup.com</u> Website: <u>www.ConmLawGroup.com</u>

Writer's Direct Dial Number 703-714-1313

Writer's E-mail Address jsm@commlawgroup.com

February 8, 2008

VIA OVERNIGHT MAIL

Cheryl Collins, Chief Revenue and Receivables Operations Group Federal Communications Commission 445 12th Street, S.W. Room 1-A843 Washington, DC 20554

RE: Compass Global Response to Notice of Debt

Filer ID: 826216 FRN: 0009690256 Bill No.: 08TR000515

Dear Ms. Collins:

On behalf of Compass Global, Inc., Filer ID 826216 ("Compass"), its counsel hereby responds to the Commission's January 9, 2008 Notice of Debt. See Attachment 1. In the Notice of Debt, the Commission demands payment of \$268,820.20 for allegedly unpaid TRS Fund contributions, plus interest and penalties.

Compass responds to the Notice of Debt to clarify that:

- (1) the amount allegedly owed is inaccurate and inconsistent with the NECA invoice issued on January 31, 2008, see Attachment 2;
- the amount allegedly owed is inaccurate, as it fails to take into consideration a \$104,534.37 credit adjustment resulting from USAC's processing of a Revised 2007 FCC Form 499-A, see Attachment 3; and
- (3) the amount allegedly owed fails to take into consideration the "Appealed" status of USAC denials of Revised 2006 and 2005 Form 499-As, see Attachment 4. Neither